

**THOMPSON
HINE**

BRUSSELS CINCINNATI CLEVELAND COLUMBUS DAYTON NEW YORK WASHINGTON, D.C.

8/11/04

August 6, 2004

CUSTOMER NO. 27805

In re Application of:

Applicant : Venkatesh, et al.
Serial No. : 10/827,106
Filed : April 19, 2004
Title : ORALLY DISINTEGRATING TABLETS AND METHODS OF
MANUFACTURE
Docket : 451194-107
Art Unit : 1615

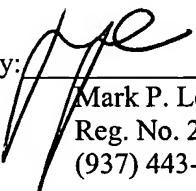
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith is/are the following paper(s):

Power of Attorney.
 No fee is required. The Commissioner is hereby authorized to charge any additional fees under 37 C.F.R. 1.16 and 1.17 which may be required by this paper, or to credit any overpayment to Deposit Account No. 20-0809.

Respectfully submitted,

By: 

Mark P. Levy
Reg. No. 27,922
(937) 443-6949



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Customer Number 27,805

Applicant(s) : Venkatesh, et al.
Serial No. : 10/827,106
Filed : April 19, 2004
Title : ORALLY DISINTEGRATING TABLETS
AND METHODS OF MANUFACTURE
Docket No. : 451194-107

Commissioner for Patent
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

POWER OF ATTORNEY

All right, title, and interest in the above-identified patent application has been assigned to Eurand Pharmaceuticals, Ltd., from the inventors, Gopi M. Venkatesh, Ken Kangyi Qian, Shyam Vangala, James M. Clevenger and Donald Guenther, by the Assignment filed in the above-identified application (a copy of which is attached hereto).

The undersigned, as Director of Eurand Pharmaceuticals, Ltd., has reviewed the evidentiary documents for the above-identified patent application and hereby certifies that, to the best of his knowledge and belief, all right, title, and interest in and to the above-identified application is in the name of Eurand Pharmaceuticals, Ltd., the party seeking to take this action.

On behalf of Assignee and owner of the above-identified U.S. patent application, by assignment, Eurand Pharmaceuticals, Ltd. hereby appoints the following attorneys associated with Customer Number 27,805:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
Douglas E. Erickson	Reg. No. 29,530
Michael A. Forhan	Reg. No. 46,706
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Rose Ann Dabek	Reg. No. 28,064
Jeffrey C. Metzcar	Reg. No. 52,027
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

as its attorneys with full power of substitution and revocation, to transact all business in the U.S. Patent and Trademark Office connected therewith.

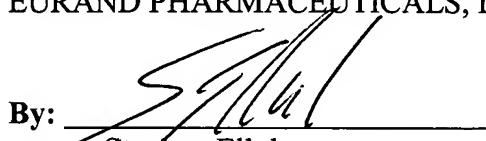
Address all correspondence and telephone calls to:

Mark P. Levy, Esq.
Thompson Hine, LLP
2000 Courthouse Plaza NE
10 W. Second Street
Dayton, Ohio 45402-1758
Telephone: (937) 443-6949
Facsimile: (937) 443-6635

I, Stephen Ellul, declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further, that the statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

EURAND PHARMACEUTICALS, LTD

Date: 29th July, 2004

By: 
Stephen Ellul
Title: Director

ASSIGNMENT

WHEREAS, **Gopi M. Venkatesh**, of the City of Vandalia, County of Montgomery and State of Ohio; **Ken Kangyi Qian**, of the City of Cincinnati, County of Hamilton and State of Ohio; **Shyam Vangala**, of the City of Huber Heights, County of Montgomery and State of Ohio; **James M. Clevenger**, of the City of Vandalia; County of Montgomery and State of Ohio; and **Donald Guenther**, of the City of Brookville; County of Montgomery and State of Ohio invented certain new and useful **ORALLY DISINTEGRATING TABLETS AND METHODS OF MANUFACTURE** (Docket No. 451194-107) for which I/we executed an application for letters patent of the United States;

AND WHEREAS, **Eurand Pharmaceuticals Ltd.**, corporation organized under the laws of Ireland with a place of business at Block 1, Harcourt Centre, Harcourt Street, Dublin 2, IRELAND hereinafter called the Assignee, is desirous of acquiring the entire right, title and interest in and to said application and the inventions therein disclosed and any letters patent that may issue thereon;

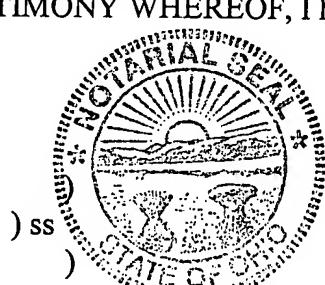
NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) and other valuable consideration, receipt whereof is hereby acknowledged, I/we hereby sell, assign and transfer unto said Assignee, its successors and assigns, the entire right, title and interest in and to said application, any application claiming priority therefrom, any non-provisionals, divisions or continuations thereof, and the inventions therein disclosed, and any improvements thereon, and any patent or patents that may be issued or reissued thereon, and I/we hereby authorize and request the Commissioner of Patents and Trademarks to issue any letters patent thereon, and reissues thereof, to said Assignee, its successors and assigns; and I/we hereby authorize said Assignee, its successors and assigns, to file in its own name applications for patent in foreign countries in connection with the inventions hereby transferred, under the International Convention claiming the priority of said United States application or otherwise, and to secure in its own name the patent or patents issued thereon; and I/we hereby agree that, upon request, I/we will sign all papers, and make all rightful oaths, and do all acts which said Assignee, its successors or assigns, may consider necessary in connection with said United States application, and in connection with any other United States or foreign applications that may be filed in connection with said inventions, and with any improvements thereon, and in connection with any patents issued or reissued thereon.

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 17 day of May, 2004.

Gopi M. Venkatesh
Gopi M. Venkatesh

STATE OF

COUNTY OF



On this 17 day of May, 2004, before me a Notary Public in and for the above County and State, personally appeared the above named, **Gopi M. Venkatesh** personally

Assignment

Docket No. 451194-107

Serial No. 10/827,106

known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

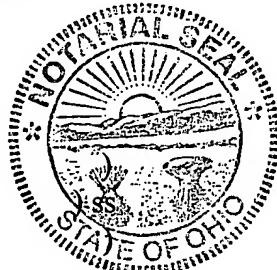
Paula Eichman
Notary Public

PAULA EICHMAN, Notary Public

In and for the State of Ohio

My Commission Expires Nov. 28, 2004

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 20th day of
May, 2004.



Ken Kangyi Qian
Ken Kangyi Qian

STATE OF

COUNTY OF

On this 20 day of May, 2004, before me a Notary Public in and for the above County and State, personally appeared the above named, **Ken Kangyi Qian** personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

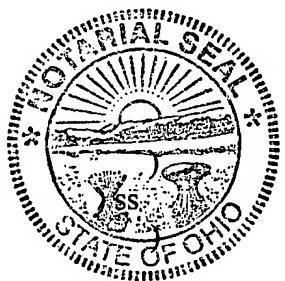
Paula Eichman
Notary Public

PAULA EICHMAN, Notary Public

In and for the State of Ohio

My Commission Expires Nov. 28, 2004

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 18 day of
May, 2004.



V. Myan
Shyam Vangala

STATE OF

COUNTY OF

On this 18 day of May, 2004, before me a Notary Public in and for the above County and State, personally appeared the above named, **Shyam Vangala** personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

Paula Eichman
Notary Public

PAULA EICHMAN, Notary Public

In and for the State of Ohio

My Commission Expires Nov. 28, 2004

Assignment
Docket No. 451194-107
Serial No. 10/827,106

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 20 day of
May, 2004.



James M. Clevenger
James M. Clevenger

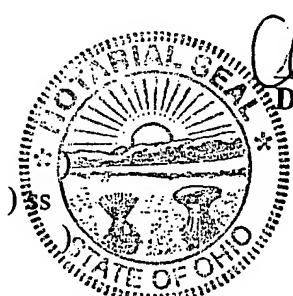
STATE OF

COUNTY OF

On this 20 day of May, 2004, before me a Notary Public in and for the above County and State, personally appeared the above named, **James M. Clevenger** personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

Paula Eichman
Notary Public
PAULA EICHMAN, Notary Public
In and for the State of Ohio
My Commission Expires Nov. 28, 2004

IN TESTIMONY WHEREOF, I hereunto set my hand and seal this 20 day of
May, 2004.



Donald L. Guenther
Donald Guenther

STATE OF

COUNTY OF

On this 20 day of May, 2004, before me a Notary Public in and for the above County and State, personally appeared the above named, **Donald Guenther** personally known to me, and acknowledged the execution of the foregoing assignment as a free act and deed for the purpose herein set forth.

Paula Eichman
Notary Public
PAULA EICHMAN, Notary Public
In and for the State of Ohio
My Commission Expires Nov. 28, 2004

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